

Premier Resort Area Tax

**For Persons Selling Tangible Personal
Property and Taxable Services
In Premier Resort Areas**

Includes information on:

- **Who is subject to the tax**
- **What's taxable and what's exempt**
- **Filing returns and paying the tax**
- **Recordkeeping**

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IMPORTANT CHANGES

City of Eagle River. The City of Eagle River enacted an ordinance to impose the 0.5% premier resort area tax effective October 1, 2006.

I. INTRODUCTION

The Wisconsin Legislature enacted a law which permits a municipality or county to impose a 0.5% premier resort area tax if the municipality or county meets certain conditions. One of the conditions is that the municipality or county must enact an ordinance or resolution declaring itself to be a “premier resort area.” This means at least 40% of the equalized assessed value of the taxable property within the municipality or county is used by tourism-related retailers.

Exception: The cities of Bayfield and Eagle River may, by ordinance, impose a 0.5% premier resort area tax even if less than 40% of the equalized assessed value of the taxable property within those cities is used by tourism-related retailers.

As of July 15, 2006, the following municipalities have adopted an ordinance to impose the 0.5% premier resort area tax:

Municipality	Effective Date of Tax
Village of Lake Delton	April 1, 1998
City of Wisconsin Dells	July 1, 1998
City of Bayfield	January 1, 2003
City of Eagle River	October 1, 2006

Note: If other municipalities or counties adopt the premier resort area tax at a future date, the Department of Revenue will notify affected retailers in the premier resort area.

This publication provides information about the premier resort area tax, including who is subject to the tax, what types of tangible personal property and services are taxable, and filing returns to report the tax due.

CAUTION

- The information in this publication reflects interpretations by the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of July 15, 2006. Laws enacted after this date, administrative rules, and court decisions may change the interpretations in this publication.
- The examples and lists of taxable and nontaxable sales and purchases provided in this publication are not all-inclusive. They merely set forth common examples.

The Wisconsin Department of Revenue is responsible for administering the premier resort area tax and distributing the tax to the municipalities or counties that adopt the tax. If you have questions, you may contact any Wisconsin Department of Revenue office. (See Part XIII for a listing of department offices.)

Note: Certain sales and purchases which are subject to the 5% state sales and use tax may also be subject to the: (a) 0.5% county sales and use tax, (b) 0.1% baseball stadium sales and use tax, and (c) 0.5% football stadium tax. Additional information about these taxes is contained in Publication 201, *Wisconsin Sales and Use Tax Information*, Part XVIII, available from any Department of Revenue office or on-line at www.dor.state.wi.us/pubs/pb201.pdf.

II. WHO IS SUBJECT TO THE PREMIER RESORT AREA TAX?**A. Which Retailers Are Subject to the Tax?**

Every retailer making retail sales, leases or rentals of tangible personal property or taxable services that are subject to the 5% Wisconsin state sales tax is also subject to the 0.5% premier resort area tax on such sales, leases or rentals if all 3 of the following conditions are met:

1. The retailer is “engaged in business” in a premier resort area (see Part C on page 3),
2. The sale or rental has a “situs” in the premier resort area in which the retailer is “engaged in business” (see Part D on pages 3-5), and

3. The retailer is classified in the Standard Industrial Classification Manual, 1987 Edition, published by the U.S. Office of Management and Budget, under one of the following 21 industry numbers:

5331 – Variety stores.
5399 – Miscellaneous general merchandise stores.
5441 – Candy, nut, and confectionary stores.
5451 – Dairy product stores.
5461 – Retail bakeries.
5541 – Gasoline service stations.
5812 – Eating places.
5813 – Drinking places.
5912 – Drug stores and proprietary stores.
5921 – Liquor stores.
5941 – Sporting goods stores and bicycle shops.
5946 – Camera and photographic supply stores.
5947 – Gift, novelty, and souvenir shops.
7011 – Hotels and motels.
7032 – Sporting and recreational camps.
7033 – Recreational vehicle parks and campsites.
7948 – Racing, including track operation.
7992 – Public golf courses.
7993 – Coin-operated amusement devices.
7996 – Amusement parks.
7999 – Amusement and recreational services, not elsewhere classified.

Effective July 27, 2005, any retailer that would have been classified in one of the industry numbers above, except for the fact that it is a retail outlet for a manufacturer or wholesaler, will be considered to be classified in one of the industry numbers above for purposes of the premier resort area tax.

In addition to retailers in the above industry numbers, effective September 1, 2005, retailers

in the following 23 industry numbers are also subject to the premier resort area tax:

5311 – Department stores.
5499 – Miscellaneous food stores.
5611 – Men's and boys' clothing and accessory stores.
5621 – Women's clothing stores.
5632 – Women's accessory and specialty stores.
5641 – Children's and infants' wear stores.
5651 – Family clothing stores.
5661 – Shoe stores.
5699 – Miscellaneous apparel and accessory stores.
5942 – Bookstores.
5943 – Stationery stores.
5944 – Jewelry stores.
5945 – Hobby, toy, and game shops.
5948 – Luggage and leather goods stores.
5949 – Sewing, needlework, and piece goods stores.
5992 – Florists.
5993 – Tobacco stores and stands.
5994 – News dealers and newsstands.
5999 – Miscellaneous retail stores.
7922 – Theatrical producers (except motion picture) and miscellaneous theatrical services.
7929 – Bands, orchestras, actors, and other entertainers and entertainment groups.
7991 – Physical fitness facilities.
7997 – Membership sports and recreation clubs.

Note: A description of each of the above industry classifications is available on the Department of Revenue's website at:

www.dor.state.wi.us/faqs/pcs/premier.html#premier3.

These descriptions should help determine the proper

industry classification of a retailer's business under the 1987 Standard Industrial Classification (SIC) Manual. If there is a dispute as to the proper classification of a retailer's business, the Department of Revenue's decision on the proper classification is final.

B. Buyers

The premier resort area tax is not imposed on the buyer. However, the tax imposed on the retailer may be passed on to the buyer.

The buyer does not become liable to the Department of Revenue for the premier resort area tax if the retailer fails to charge the tax to the buyer.

Example: Company A sells a bicycle for \$400 to Individual B and ships the bicycle by common carrier to Individual B's home in the Village of Lake Delton, which is a premier resort area. Company A is not "engaged in business" in the Village of Lake Delton and is, therefore, not liable for the Village of Lake Delton premier resort area tax. Individual B is also not liable for the Village of Lake Delton premier resort area tax.

C. Who Is "Engaged in Business" in a Premier Resort Area?

A retailer is "engaged in business" in a premier resort area, for purposes of the premier resort area tax, if one or more of the following conditions exist (this list is not all-inclusive):

- The retailer has a store in a premier resort area.
- The retailer owns business real property in a premier resort area.
- The retailer leases or rents tangible personal property located in a premier resort area.
- The retailer delivers goods in a premier resort area in company-operated vehicles.
- The retailer maintains, occupies, or uses, permanently or temporarily, directly or indirectly, or through a subsidiary, agent, or other person, an office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business in a premier resort area.
- The retailer has a representative, agent, sales person, canvasser, or solicitor operating in a

premier resort area under the authority of the seller or its subsidiary for the purpose of selling, delivering, or taking orders for any tangible personal property or taxable services.

- The retailer services, repairs, or installs products in a premier resort area.
- The retailer performs construction activities in a premier resort area.

Caution: Retailers who are not located in a premier resort area may still be subject to the premier resort area tax if they deliver property or perform taxable services in the premier resort area or are in some other way engaged in business in the premier resort area.

Each premier resort area is treated independently of the others. Therefore, a retailer may be engaged in business in one premier resort area, but not another.

Example: Company A, located in Madison, delivers tangible personal property to the Village of Lake Delton in company-operated trucks. Company A is engaged in business in the Village of Lake Delton premier resort area. If Company A also ships goods via the U.S. Postal Service to the City of Bayfield and that is the only activity Company A has in the City of Bayfield, Company A is not liable for the City of Bayfield premier resort area tax.

D. Where Is the "Situs" of a Sale or Rental?

1. Situs of Sales of Property

All retail sales of tangible personal property are completed at the time when and the place where the retailer (seller) or the retailer's agent transfers possession to the buyer or the buyer's agent. When determining situs, a common carrier or the U.S. Postal Service is the agent of the retailer, regardless of any f.o.b. point and regardless of the method by which freight or postage is paid.

Note: The "situs" of sales of property for purposes of the premier resort area tax is the same as for county tax purposes, with the following exception. For purposes of the premier resort area tax, **sales** of motor vehicles, boats, snowmobiles, mobile homes not exceeding 45 feet in

length, trailers, semi-trailers, all-terrain vehicles, and aircraft that must be registered or titled in Wisconsin, have a “situs” at the location where possession of such property transfers from the seller to the purchaser. For county tax purposes, the “situs” of sales of such property is the location where the registered or titled item is customarily kept.

Example 1: A person buys a bicycle for \$200 from a retailer in the Village of Lake Delton premier resort area. The buyer takes possession of the bicycle at the retailer’s business location in the Village of Lake Delton and then travels in his car to his home in Madison (which has no premier resort area tax). Since the sale had a “situs” in the Village of Lake Delton (the place where possession of the bicycle transferred to the buyer), it is subject to the 0.5% Village of Lake Delton premier resort area tax of \$1.00 ($\$200 \times 0.5\% = \1.00). The retailer is also subject to the 5% state tax and the 0.5% Sauk County tax.

Example 2: A person buys a bicycle for \$1,000 at a store in Madison (which has no premier resort area tax). It is delivered to the buyer in the Village of Lake Delton by the seller’s company-operated vehicle. The seller is “engaged in business” in the Village of Lake Delton when delivering the bicycle into the Village of Lake Delton. The sale of the bicycle is subject to the 5% state sales tax, the 0.5% Sauk County tax, and the 0.5% Village of Lake Delton premier resort area tax.

Example 3 - Registered or titled items: Individual A, who lives in Ashland (not a premier resort area), purchases a snowmobile from Retailer B for \$5,000. Retailer B is located in the City of Bayfield (a premier resort area), is primarily engaged in the business of selling sporting goods, and is classified in the Standard Industrial Classification Manual, 1987 Edition, under classification 5941. The City of Bayfield is located in Bayfield County. Individual A picks up the snowmobile at Retailer B’s location in the City of Bayfield. The snowmobile is customarily kept in the City of Ashland.

Retailer B is subject to the 5% state sales tax, the 0.5% Ashland County tax, and the 0.5% City of Bayfield premier resort area tax on this sale. Retailer B is subject to the Ashland County tax rather than the Bayfield County tax because the snowmobile is customarily kept in Ashland County. The City of Bayfield premier resort area tax is collected on this transaction because the “situs” of the sale for premier resort area tax purposes is the City of Bayfield, since that is where Individual A obtained possession of the snowmobile.

Example 4 - Registered or titled items: Individual C, who lives in the Village of Lake Delton (a premier resort area), purchases a snowmobile from Retailer D for \$5,000. Retailer D is located in the City of La Crosse (not a premier resort area), is primarily engaged in the business of selling sporting goods, and is classified in the Standard Industrial Classification Manual, 1987 Edition, under classification 5941. The Village of Lake Delton is located in Sauk County. Individual C picks up the snowmobile at Retailer D’s location in the City of La Crosse. The snowmobile is customarily kept in the Village of Lake Delton.

Retailer D is subject to the 5% state sales tax and the 0.5% Sauk County tax on this sale. The Sauk County tax is imposed rather than the La Crosse County tax because the snowmobile is customarily kept in Sauk County. No premier resort area tax is due on this transaction because the “situs” of the sale for premier resort area tax purposes is Retailer D’s location (the City of La Crosse), since that is where Individual C obtained possession of the snowmobile.

2. Situs of Rentals of Property

Note: The “situs” of leased or rented property for purposes of the premier resort area tax is the same as the “situs” for county tax purposes.

Rentals of Non-Moving Property:

Rentals and leases of property, except moving property, have a situs at the location of that property.

Rentals of Moving Property Used on Highways:

Leased or rented motor vehicles and other equipment used principally on the highway at normal highway speeds are located in the premier resort area if that is where the item is customarily kept, with one exception. Drive-it-yourself motor vehicles and equipment used principally on the highway at normal highway speeds for one-way trips or leased for less than one month, are located in the premier resort area if that is where they come into the lessee's possession.

Rentals of Other Moving Property:

Leased or rented moving property, other than moving property used on highways as described above, has a situs at the location where the leased or rented property is primarily used or customarily kept when not in use, regardless of where the possession of the property is transferred from the lessor to the lessee.

Example: Individual A, who lives in La Crosse (not a premier resort area), leases a snowmobile from Retailer B. Retailer B is located in the Village of Lake Delton (a premier resort area), is primarily engaged in the business of selling sporting goods, and is classified in the Standard Industrial Classification Manual, 1987 Edition, under classification 5941. The Village of Lake Delton is located in Sauk County. Individual A picks up the snowmobile at Retailer B's location in the Village of Lake Delton. The snowmobile is customarily kept and primarily used in La Crosse County.

Retailer B is only subject to the 5% state sales tax and the 0.5% La Crosse County tax. No Village of Lake Delton premier resort area tax is imposed on this lease, since the snowmobile is not customarily kept or primarily used in the Village of Lake Delton premier resort area. The La Crosse County tax is imposed rather than the Sauk County tax because the snowmobile is customarily kept and primarily used in La Crosse County.

3. Situs of Services

Services have a situs at the location where they are furnished to the customer.

Note: The situs of services for purposes of the premier resort area tax is the same as for Wisconsin county sales tax purposes.

III. WHAT TYPES OF TANGIBLE PERSONAL PROPERTY AND SERVICES ARE TAXABLE?

If a retailer meets the three conditions listed in Part II.A. on pages 1 – 3 of this publication (i.e., (1) the retailer is "engaged in business" in a premier resort area, (2) the sale or rental has a "situs" in the same premier resort area, and (3) the retailer is properly classified in one of the enumerated industry classification codes), the same types of tangible personal property and services that are subject to the 5% Wisconsin state sales tax are also subject to the 0.5% premier resort area tax. The premier resort area tax may not be imposed on any types of property or services that are not subject to the 5% Wisconsin state sales tax.

If property or services are exempt from the 5% Wisconsin state sales tax, they are also exempt from the 0.5% premier resort area tax.

IV. TRANSITIONAL PROVISIONS

Services subject to the 5% Wisconsin state sales tax are not subject to the premier resort area tax if those services are billed to the customer and paid for before the effective date of the premier resort area tax, (i.e., April 1, 1998 in the Village of Lake Delton; July 1, 1998 in the City of Wisconsin Dells; January 1, 2003 in the City of Bayfield; July 27, 2005 for retail outlets of manufacturers and wholesalers which, when standing by themselves, would be classified under one of the 21 SIC codes identified in the left-hand column on page 2 of this publication; September 1, 2005 for the industries and retailers in the 23 additional SIC codes that became subject to the tax on September 1, 2005, and October 1, 2006 in the City of Eagle River). This is true regardless of whether the service is furnished to the customer before or after that date.

Sales, leases or rentals of tangible personal property that a retailer is obligated to furnish at a fixed price under a contract entered into before the effective date of the premier resort area tax are not subject to the premier resort area tax. However, once the contract is terminated, extended, renewed or modified on or after the effective date of the premier resort area tax, the gross receipts from the sale, lease or rental from that time forward are subject to the premier resort area tax.

Example: Retailer A, engaged in business in a premier resort area, is classified under SIC code 5311 (i.e., an SIC code that was not required to collect and remit the premier resort area tax until September 1, 2005). On August 15, 2005, Retailer A enters into a contract with Individual B to sell Individual B a television at a fixed price of \$527.50 (i.e., \$500 for the television, \$25 in state sales tax and \$2.50 in county sales tax). The television is not available until September 6, 2005. Individual B picks up the television at Retailer A's store on September 6, 2005. Since Retailer A entered into a contract to sell Individual B a television prior to the effective date that Retailer A was subject to the premier resort area tax (i.e., prior to September 1, 2005), Retailer A's gross receipts from the sale of this television are not subject to the premier resort area tax.

V. REGISTRATION

No permit or registration from the Department of Revenue, in addition to your seller's permit, is required by a person for purposes of collecting and remitting the premier resort area tax.

Although a separate permit is not required to collect and remit the premier resort area tax, you must contact the Department of Revenue either by telephone, e-mail or U.S. Mail at the address below to register for the premier resort area tax and obtain your premier resort area tax returns.

Registration Section – Mail Stop 5-77
Wisconsin Department of Revenue
P. O. Box 8949
Madison, WI 53708-8949

(608) 266-2776

dorregunit@dor.state.wi.us

When contacting the Registration Section, you will need to provide your (1) business name; (2) mailing address; and (3) current tax account number under which you are reporting your Wisconsin sales tax.

VI. COMPUTING THE TAX

A. Tax Is Imposed on Gross Receipts

The 0.5% premier resort area tax is imposed on a retailer's "gross receipts." "Gross receipts" is the total amount of the selling price from retail sales of tangible personal property and taxable services, whether received in money or something other than money. If the buyer is charged by the retailer for the delivery of the products or services, the transportation charges must also be included in the gross receipts subject to the premier resort area tax.

Gross receipts for purposes of the premier resort area tax are computed in the same manner as for Wisconsin state sales tax purposes.

Example: Company A, located in the Village of Lake Delton and classified in the Standard Industrial Classification Manual, 1987 Edition, as 5946, sells a camera to Customer B for \$90 plus a delivery charge of \$10. Customer B obtains possession of the camera in the Village of Lake Delton premier resort area. Company A computes the sales tax due on the camera as follows:

Selling price of camera	\$ 90.00
Delivery charge	<u>10.00</u>
Gross receipts subject to tax	\$100.00
State sales tax due (\$100 x 5%)	5.00
Sauk County sales tax due (\$100 x 0.5%)	0.50
Village of Lake Delton premier resort area sales tax due (\$100 x 0.5%)	<u>0.50</u>
Total due	<u>\$106.00</u>

B. Collecting the Tax From Customers

The premier resort area tax imposed on a retailer may be passed on to the customer. However, the retailer is subject to the premier resort area tax, even if the tax is not collected from the customer.

It is illegal for a retailer to state or advertise that the premier resort area tax or any part of the tax will be assumed or absorbed by the retailer.

A retailer may use the bracket system or the mathematical computation method to compute the amount of premier resort area tax which may be collected from the retailer's customers.

Bracket System

The following bracket system may be used by retailers in computing the amount of the premier resort area tax which may be collected from the retailer's customers.

Note: The Village of Lake Delton, City of Wisconsin Dells, City of Bayfield, and City of Eagle River premier resort areas are all located in counties with the 0.5% county tax. Therefore, a 6% tax rate will be used on taxable sales in all four premier resort areas (5% state tax + 0.5% county tax + 0.5% premier resort area tax = 6%).

Amount of Taxable Sale 6% Tax Collectible

\$.01	to	\$.08	0¢
.09	to	.24	1¢
.25	to	.41	2¢
.42	to	.58	3¢
.59	to	.74	4¢
.75	to	.91	5¢
.92	to	1.08	6¢

On sales exceeding \$1.00, the tax equals 6¢ for each full dollar of sales, plus the tax shown above for the applicable fractional part of a dollar.

If more than one taxable item is sold in a single transaction, the tax is computed on the aggregate sales price of the taxable items sold.

The premier resort area tax payable to the Department of Revenue by a retailer on retail sales is 0.5% times the retailer's taxable gross receipts, regardless of the amount of tax collected from customers.

Mathematical Computation Method

A retailer may determine the amount of tax due on a transaction by multiplying the 0.5% tax rate times the aggregate sales price of all taxable items sold in

a single transaction. The 0.5% tax rate may not be multiplied times the sales price of each item separately and then totaled. The tax collectible from the customer is rounded to the nearest \$.01 by using the following rounding procedures:

- (a) For amounts less than \$.005, the amount shall be rounded down to the next lowest penny.

Example 1: Tax computed at \$.0849999 would be rounded down to \$.08.

Example 2: Tax computed at \$3.2549 would be rounded down to \$3.25.

- (b) For amounts equal to or greater than \$.005, the amount shall be rounded up to the next highest penny.

Example 1: Tax computed at \$.0850000 would be rounded up to \$.09.

Example 2: Tax computed at \$6.455001 would be rounded up to \$6.46.

VII. ACCOUNTING METHODS

The accrual method of accounting must be used by all retailers to determine and report their gross receipts, with one exception. The Department of Revenue may, if it is satisfied that an undue hardship would result from using the accrual method, permit some other method such as the cash method of accounting. Before using some other method, written approval must be obtained from the department. Written approval is not required to use the accrual method.

VIII. FILING RETURNS AND PAYING THE TAX

A. Which Form to Use

The premier resort area tax is reported on the Premier Resort Area Tax Return. (**Note:** Do **not** report the premier resort area tax on a Wisconsin sales and use tax return (Form ST-12).)

There is a separate Premier Resort Area Tax Return for each of the four premier resort areas (i.e., Vil-

lage of Lake Delton, City of Wisconsin Dells, City of Bayfield, and City of Eagle River).

Example: Company A has restaurants in the Village of Lake Delton and the City of Wisconsin Dells, and makes sales subject to the tax in each of these two premier resort areas. Company A files premier resort area returns on a quarterly basis. For each quarter, Company A must file two Premier Resort Area Tax Returns (one for each of the two premier resort areas).

B. How Often Must a Return be Filed?

A return must be filed for each “reporting period,” even if no tax is due for that period. The reporting period will begin as quarterly. Depending on the amount of the premier resort area tax liability, at some future date the Wisconsin Department of Revenue may notify the retailer in writing that the returns must be filed monthly or annually.

If a retailer does not receive a Premier Resort Area Tax Return and needs to report and remit the premier resort area tax, call the Wisconsin Department of Revenue at (608) 266-2776, or obtain a copy of the return, Form PRA-012, on-line at www.dor.state.wi.us/forms/sales/pr-012f.pdf.

C. Due Date for Filing

Each return will be preprinted with the due date by which the return must be filed. Returns for a quarterly period must be filed by the last day of the first month following the end of the quarter.

D. Seasonal Retailers

If a retailer is open for business only part of the year, the retailer may be allowed to file returns on a seasonal basis. To file on a seasonal basis, submit a written request to: Premier Resort Area Taxes, Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949. The written request should include the retailer’s name, address, and tax account number, the beginning month of operation, and the closing month of operation.

E. Obtaining an Extension of Time to File

If a retailer cannot file the return by the due date, write to the Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949 before the due date and request an extension of time to file.

The department may grant an additional month from the due date of the return to file. The department will notify the retailer if the extension is granted. If the tax is not paid by the unextended due date, the tax will be subject to 1% interest per month during the extension period and 1.5% interest per month thereafter.

F. Payment of Tax

Pay the tax by check or money order made payable to the Wisconsin Department of Revenue.

IX. INTEREST AND PENALTIES

A. Interest

1. Refunds

Refunds of the premier resort area tax will bear interest at the rate of 9% per year.

2. Amounts due

Additional premier resort area taxes due as a result of an audit by the Wisconsin Department of Revenue or as a result of filing an amended return will be subject to interest at the rate of 12% per year until such tax is paid or becomes delinquent. Premier resort area tax that is delinquent will be subject to interest at the rate of 18% per year.

B. Penalties

If a retailer does not file returns, does not pay the tax by the due date of the return, or files incorrect returns, the following civil penalties may be imposed (this list is not all inclusive):

1. Failure to File or Pay By the Due Date

- Late filing fee - \$20 charge for not filing a return by the due date.
- Negligence penalty - 5% of the tax due for each month (or part of a month) the return is filed after the due date because of negligence. The maximum negligence penalty for late filing is 25% of the tax due.
- Fraud penalty - 50% of the tax not paid if there was intent to defeat or evade the tax.

2. Filing Incomplete or Incorrect Returns

- Negligence penalty - 25% of the additional taxes due if there was negligence in filing the return.
- Fraud penalty - 50% of the additional taxes due if there was intent to defeat or evade the taxes.

In addition, criminal penalties relating to the premier resort area tax may also apply.

X. CORRECTING AN ERROR

A. Underpayments

If a retailer files a return and later becomes aware that an error was made on the return due to under-reporting the premier resort area tax due, the retailer should file an amended return with the Wisconsin Department of Revenue.

The Premier Resort Area Tax Return is used to file an amended return. Write "Amended Return" at the top of this return and complete the return using the amounts that should have been reported. Include a copy of the Premier Resort Area Tax Return previously filed, along with a letter explaining the changes.

Amended returns should be sent to the Wisconsin Department of Revenue, Mail Stop 3-56, P.O. Box 8946, Madison, WI 53708-8946.

B. Overpayments - Claims for Refund

If a retailer determines that the premier resort area tax was overpaid to the Wisconsin Department of Revenue, a claim for refund of the overpaid tax may be filed if certain conditions are met. The time limitations in which a claim may be filed and other conditions which must be met are the same as for Wisconsin sales and use taxes. For more information, obtain Publication 216, *Claims for Refund of Sales or Use Tax*, from any department office.

XI. RECORDKEEPING

A retailer required to file premier resort area tax returns must keep adequate records of transactions to enable the retailer and the Wisconsin Department of Revenue to determine the correct premier resort area tax due.

XII. YOU MAY BE AUDITED

Persons subject to the premier resort area tax may be audited by the Wisconsin Department of Revenue. A person will be contacted prior to any audit so that a convenient time can be arranged to examine the records. A person is required to make available the records for the premier resort area tax as well as records for other taxes.

The requirements that apply for Wisconsin sales and use tax purposes, relating to exemption certificates or other documentation that a sale or rental is exempt, also apply to the premier resort area tax.

XIII. IF YOU HAVE QUESTIONS

If you have a question, write to the department in Madison or call or visit any department office.

Write . . . Wisconsin Department of Revenue
Mail Stop 5-77
P.O. Box 8949
Madison, WI 53708-8949

Telephone . . . (608) 266-2776

TTY . . . (608) 267-1049

Fax . . . (608) 267-1030

E-Mail . . . sales10@dor.state.wi.us

Visit our web site . . . www.dor.state.wi.us

Call Or Stop In . . .

Offices Providing Daily Assistance (Monday-Friday)

Location	Address	Telephone
Appleton	265 W. Northland	(920) 832-2727
Eau Claire	718 W. Clairemont	(715) 836-2811
Madison	2135 Rimrock Rd.	(608) 266-2776
Milwaukee	819 N. Sixth St.	(414) 227-4444

The above offices providing assistance daily are open 7:45 a.m. to 4:30 p.m. The following offices are generally open on Monday only from 7:45 a.m. to 1:00 p.m., although offices in Green Bay, Kenosha, and Waukesha are open on additional mornings. Contact that office for specific hours.

Other Offices Providing Assistance

Location	Address	Telephone
Baraboo	1000 Log Lodge Ct.	(608) 356-3472
Beaver Dam	220 Seippel Blvd.	(920) 356-6090
Elkhorn	715 W. Walworth St.	(262) 723-4098
Fond du Lac	845 S. Main St.	(920) 929-3985
Grafton	1930 Wisconsin Ave.	(262) 375-7948
Green Bay	200 N. Jefferson St.	(920) 448-5179
Hayward	100 Ranch Rd.	(715) 634-8478
Hudson	2100 O'Neil Rd.	(715) 381-5060
Janesville	2524 Morse St.	(608) 758-6190
Kenosha	4911 88th Ave.	(262) 653-7088
La Crosse	620 Main St.	(608) 785-9720
Lancaster	130 W. Elm St.	(608) 723-2641
Marinette	1926 Hall Ave.	(715) 732-7565
Oshkosh	515 S. Washburn St.	(920) 424-2100
Rhineland	2187 N. Stevens St.	(715) 365-2666
Sheboygan	807 Center Ave.	(920) 459-3101
Superior	1225 Tower Ave.	(715) 392-7985
Tomah	203 E. Clifton St.	(608) 372-3256
Waukesha	141 NW Barstow St.	(262) 521-5310
Wausau	710 Third St.	(715) 842-8665
Wisconsin Rapids	1681 2nd Ave. S.	(715) 421-0500